

Exhibit 27

PLAINTIFF HARFORD COUNTY BOARD OF EDUCATION OPPOSITION TO DEFENDANTS' MOTION FOR SUMMARY JUDGMENT (HARFORD) (SD MSJ NO. 6)

Case No.: 4:22-md-03047-YGR
MDL No. 3047

Member Case No.: 4:23-cv-03065-YGR

In Re: Social Media Adolescent Addiction/Personal Injury Products Liability Litigation



**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA**

**In Re: Social Media Adolescent
Addiction / Personal Injury
Products Liability Litigation**

*Case No. 4:22-MD-03047-YGR
MDL No. 3047*

**In the Matter of:
Board of Education of Harford
County v. Meta, et al.**

Case No. 23-cv-03065

Expert Report of Jeffrey E. Meyers

May 19, 2025

HIGHLY CONFIDENTIAL

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I. Executive Summary of Opinions / Conclusions

1. Based on my analysis and expertise in financial forensics, it is my opinion that Board of Education of Harford County (“Harford”) has sustained past damages relating to certain out-of-pocket costs for Select Vendor(s) during the period beginning July 1, 2017 (Fiscal School Year Ending June 30, 2018, “FYE 2017-18”) through June 30, 2024 (Fiscal School Year Ending June 30, 2024, “FYE 2023-24”) as a result of the alleged improper actions of the named Defendants in this matter¹ totaling \$132,794, as reflected in Appendix C, Exhibit 1.
2. I hold this opinion to a reasonable degree of certainty in the fields of forensic accounting and lost profits.

II. Qualifications

3. I have extensive experience in performing forensic accounting in connection with calculating past losses. I have performed thousands of lost profit, past compensatory, and other economic damage calculations utilizing forensic accounting over the course of my career for both plaintiffs and defendants utilizing the same common methodology applied in this matter.
4. I have been certified as a Master Analyst in Financial Forensics by The National Association of Certified Valuators and Analysts by having met rigorous standards of professionalism, expertise, objectivity, and integrity in the field of financial litigation support, which includes commercial damages, lost profits, matrimonial litigation, bankruptcy, restructuring, intellectual property damages, personal injury and wrongful death, forensic accounting, fraud investigations, and fraud risk management.
5. I have extensive experience relating to the calculation of lost profits, past compensatory, and other economic damages for individual entities by utilizing the application of a common methodology for classes of individuals and businesses using the same type of adequate financial information as described herein.
6. I have been qualified as an expert in various Federal and State Courts, FINRA Arbitrations, and other Arbitration Proceedings as detailed on my Curriculum Vitae attached herein as Appendix A.

¹ The named Defendants include Meta Platforms, Inc., Facebook Holdings, LLC, Facebook Operations, LLC, Instagram, LLC, Meta Payments Inc., Siculus, Inc., Snap, Inc., ByteDance Inc., TikTok Inc., TikTok Ltd., TikTok LLC, ByteDance Ltd., Google LLC, YouTube LLC. Plaintiffs' First Amended Master Complaint (Local Government and School District) (Mar. 27, 2024), ECF No. 729.

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7. I have served as a financial expert in the Deepwater Horizon MDL (No. 2179) in the calculation of lost profits and economic damages and as an advisor to the Plaintiff Steering Committee relating to the Deepwater Horizon Economic and Property Damages Settlement Agreement, specifically in connection with the application and calculation of individual and business economic loss calculations.
8. In accordance with Rule 26 of the Federal Rules of Civil Procedure, I do hereby state the following:
 - a. I have not authored any publications within the preceding ten (10) years.
 - b. I am being compensated for my work according to my standard fee schedule, which is \$475 per hour, with the exception of court time and depositions, for which my standard rate is \$950 for the first hour or any part thereof and \$475 for each additional hour or any part thereof.
 - c. My compensation is not dependent on the substance of my opinions.
 - d. I have testified as an expert at trial and/or been deposed within the preceding four (4) years as detailed on my Curriculum Vitae attached herein as Appendix A.

III. Materials Reviewed and Exhibit List

9. As detailed on Appendix B, I itemize the documents I have reviewed and considered in connection with my engagement in this matter.
10. As detailed on Appendix C, I attach the Exhibits referenced below in this matter.
11. It is my understanding that additional discovery may be provided in this matter. Accordingly, I reserve my right to amend or supplement this report as appropriate to the extent that additional relevant information is provided subsequent to the issuance date of this report.

IV. Methodology

12. Forensic accounting services involve the application of specialized knowledge and investigative skills to collect, analyze and evaluate evidential matter and to interpret and communicate findings, in this matter, to a Trier of Fact.

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13. In performing my forensic accounting analysis in this matter, I employed a methodology consistent with generally accepted practices in the field of forensic accounting, and identical to the procedures I apply in my regular professional work. The process involves the application of accounting, auditing, and investigative techniques designed to develop objective, supportable findings suitable for presentation in legal proceedings.
14. I have worked with Harford² to identify certain vendors involving costs related to Technology, Social Emotional Learning (SEL) Curriculum, and Mental Health incurred as a result of the alleged improper actions of the Defendants (“Select Vendor(s”).
15. I have requested, received and reviewed sufficient relevant information to confirm and reconcile the Total Costs incurred for each Select Vendor during the period FYE 2017-18 through FYE 2023-24, as detailed in Appendix C, Exhibit 1.
16. I have analyzed supporting documentation including Financial Statements, Expenditure Detail Activity Reports, Tech Expenditure Reports, and Spending Freeze Data Collection Report as detailed in Appendix B, to confirm Select Vendor costs.
17. In connection with my analysis and as detailed on Appendix C, Exhibit 1, I have verified the Total Costs for the Select Vendor(s) to a reasonable degree of financial accounting certainty.

V. Analysis

18. I have been advised that Harford has incurred certain out-of-pocket costs for Select Vendor(s) (“Vendor Costs”) as a result of the alleged improper actions of Defendants and incurred during the period FYE 2017-18 through FYE 2023-24.
19. As detailed on Appendix C, Exhibit 1, I examined the referenced documents detailing these costs, including the relevant Purchase Order and Check numbers, and have provided corresponding Bates stamp reference for Harford’s out-of-pocket costs for Select Vendor(s) incurred during the period FYE 2017-18 through FYE 2023-24.

² Including meeting with Deborah Judd (Harford’s Assistant Superintendent for Business Services) on May 14, 2025

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20. As detailed on Appendix C, Exhibit 1, Harford's Vendor Costs are summarized as follows:

a. Skyline Network (Palo Alto)	\$ 342,237
b. CDW Government, Inc. (Cisco Umbrella)	<u>321,731</u>
c. Total Costs	<u><u>\$ 663,968</u></u>

21. Based on the 3rd Response to Interrogatory #5, I have been advised that only a percentage of the Vendor Costs were incurred as a result of the alleged improper actions of Defendants.

22. As detailed on Appendix C, Exhibit 1, I have relied upon the Allocation Percent(s) detailed by Harford in discovery responses³ to determine the amount of Vendor Costs attributable to the alleged improper actions of Defendants and incurred during the period FYE 2017-18 through FYE 2023-24.

23. Accordingly, I have calculated Harford's past damages relating to certain out-of-pocket costs attributable to the alleged improper actions of Defendants and incurred during the period FYE 2017-18 through FYE 2023-24 by multiplying the Allocation Percent(s) by the Vendor Costs.

VI. Conclusions

24. Based on the above and as summarized on Appendix C, Exhibit 1, Harford has sustained past damages relating to certain out-of-pocket costs attributable to the alleged improper actions of Defendants and incurred during the period FYE 2017-18 through FYE 2023-24 totaling \$132,794.

25. I reserve my right to amend and supplement this report upon receipt of additional relevant information.

³ Harford's Amended Objections and Responses to Defendants' Interrogatories (Set 3) dated April 14, 2025

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26. As undersigned, I certify my understanding that I owe a primary and overriding duty of candor and professional integrity to help the Court on matters within my expertise and in all submissions to, or testimony before, the Court. As undersigned, I further certify that my report and opinions are not being presented for any improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation.

Sincerely,



Jeffrey E. Meyers

May 19, 2025
Date

Appendix A

Jeffrey E. Meyers, CVA, MAFF, CFE

Professional & Business History

Asher Meyers, L.L.C., Co-Founder July 1, 2016 to present
Loyola University of New Orleans, August 2004 through December 2021
Harold A. Asher, CPA, L.L.C., January 2005 through June 30, 2016
University of New Orleans, August 2003 through December 2004
Louisiana Department of Insurance, September 2001 through July 2003

Education

Master of Science in Mathematics, University of New Orleans, December 2004
Concentration in Statistics

Bachelor of Science with major in Mathematics, Louisiana State University, July 2003
Magna Cum Laude, LSU Honors College, Sophomore Honors Distinction

Range of Experience

Mr. Meyers' litigation support and business valuation services include examination and analysis of data, calculations and formulation of projections, and assistance in the discovery, negotiation, deposition and trial processes.

Mr. Meyers has extensive consulting and business valuation experience in various areas, including but not limited to, valuation of commercial business entities, valuation of ownership interest in real estate limited partnerships, valuation of limited liability companies, calculation of income for child support purposes, calculation of child and spousal support, calculation and allocation of assets, liabilities, reimbursement and separate property claims, calculation of damages resulting from securities transactions, asset allocation and suitability determination in securities litigation, calculation of damages resulting from personal injuries, calculation of lost profits, calculation of present value of projected future medical costs, calculation of damages in commercial matters, calculation of damages in construction related matters, calculation of losses relating to business interruption matters, fraud investigation and forensic accounting.

Mr. Meyers' experience includes the application of various statistical concepts including, but not limited to, data analysis, statistical graphs, sampling, regression analysis, data production, probability theory and statistical testing and inference.

Qualifications

Mr. Meyers is qualified as an expert witness in the 24th Judicial District Court for the Parish of Jefferson, Civil District Court for the Parish of Orleans, 22nd Judicial District Court for the Parish of St. Tammany, 25th Judicial District Court for the Parish of Plaquemines, 34th Judicial District Court for the Parish of St. Bernard, 16th Judicial District Court for the Parish of St. Martin, 33rd Judicial District Court for the Parish of Allen, 19th Judicial District Court for the Parish of East Baton Rouge, the United States District Court for the Eastern District of Louisiana, the United

Jeffrey E. Meyers, CVA, MAFF, CFE

States District Court for the District of Hawaii, the United States District Court for the Eastern District of Virginia, Norfolk Division and the United States Bankruptcy Court, Eastern District of Louisiana.

Mr. Meyers is qualified as an expert witness in FINRA Arbitration, American Arbitration Association (AAA) and Judicial Workplace Arbitrations (JWA) proceedings.

Mr. Meyers has been appointed in the 24th Judicial District Court for the Parish of Jefferson, Civil District Court for the Parish of Orleans, the 22nd Judicial District Court for the Parish of St. Tammany, the 34th Judicial District for the Parish of St. Bernard and the 21st Judicial District Court for the Parish of Tangipahoa as a Court Appointed Expert and as a Special Master relating to various areas including, but not limited to, calculation and determination of income, calculation of child and spousal support, and in the calculation and allocation of assets, liabilities, reimbursement claims, and separate property claims.

Testimony and/or Deposition Experience

Mr. Meyers has testified as an expert at trial and/or been deposed within the preceding four years in the following matters:

Angela Curbow v Benitez Jaimes and XL Parts, LLC
190th Judicial District Court of Harris County, Texas
Case No. 2019-79745 (deposition April 2021)

Warren Riley v Latoya Cantrell, Individually and in her official capacity as Mayor of the City of New Orleans and The City of New Orleans
United States District Court, Eastern District of Louisiana
Civil Action 19-13950 (deposition April 2021)

Paratech, LLC v St. Bernard Parish Government
34th Judicial District Court for the Parish of St. Bernard, State of Louisiana
Case No. 14-1331 (trial testimony May 2021)

Derrick Florom v Savage Services Corporation, Savage Industrial Rail Services, Inc., Savage Refinery Services, LLC and Texas City Terminal Railway Company
405th Judicial District Court of Galveston County, Texas
Cause No. 20-CV-1507 (deposition June 2021)

Scott Sullivan v Margaret Herster
Civil District Court for the Parish of Orleans, State of Louisiana
Case No. 19-117 (trial testimony June 2021)

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Luther Murphy v Global Risk Consultants, Corp., ABS Quality Evaluations, Inc., Non-Destructive Inspection Corporation and Zachry Corporation
239th Judicial District Court of Brazoria County, Texas
Cause No. 104165-CV (deposition June 2021)

Cameron Bonnett v United States Department of Agriculture
United States District Court, Eastern District of Louisiana
Case No. 20-2937 (deposition July 2021)

Patrick Graves v WPX Energy Permian, LLC, AIPC Energy LLC, AIPC Energy, Inc., Decca Consulting, Inc., Paul Sternadel and Billy Lalonde
United States District Court for the Western District of Texas, Pecos Division
Civil Action No. 4:20-cv-00021-DC-DF (deposition August 2021)

Cory Callihan v Inland Construction and Engineering, Inc.
In the Circuit Court of the 14th Judicial Circuit In And For Bay County Florida
Case No. 2019 CA 003845 (deposition August 2021)

Elegant Massage, LLC d/b/a Light Stream Spa, on behalf of itself and all others similarly situated v State Farm Mutual Automobile Insurance Company and State Farm Fire and Casualty Company
In the United States District Court for the Eastern District of Virginia, Norfolk Division
Civil Action No. 2:20-cv-265 (deposition August 2021)

Michael Thomas Kelting v Laura Kelting
Civil District Court for the Parish of Orleans, State of Louisiana
No. 2015-11068 (trial testimony August 2021)

Lusia M. Stallworth, individual, and as parent and next friend of K.S., a minor v James W. Murray, individually, and Kreilkamp Trucking, Inc., a domestic business corporation
District Court of Ottawa County, State of Oklahoma
Case No. CJ-2019-139 (deposition September 2021)

Javier Castillo v Mi-Jack Products, Inc., Ace Industries, Inc., and James Scott Parchmont
269th Judicial District Court of Harris County, Texas, Cause No. 2019-84588 (deposition October 2021)

Fred Oswald v Randall C. "Randy" Smith, et al
22nd Judicial District Court for the Parish of St. Tammany
Case No. 2018-10044 (trial testimony November 2021)

Arthur Carlin v Clear Blue Insurance Company, Central Dispatch, Inc., Centanni Limited Partnership, and Melvin Russell
Civil District Court for the Parish of Orleans, State of Louisiana
No. 2020-01571 (deposition February 2021)

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Sonder USA, Inc. v 635 N. Scott, LLC
United States District Court for the Eastern District of Louisiana
Civil Action No. 18-13891 (trial testimony March 2022)

Charles Bradley v Load Trail, LLC
Judicial Workplace Arbitrations,
JWA No. 3178-A-2020 (arbitration testimony March 2022)

620 Decatur, LLC v New Jax Condominium Association, Inc., New Jax Commercial, LLC,
Earl Weber and Zurich Insurance Company
Civil District Court for the Parish of Orleans, State of Louisiana
No. 2013-7480 (deposition March 2022)

B & P Restaurant Group, LLC, d/b/a The Rum House of New Orleans, et. al v
Eagan Insurance Agency, LLC
Civil District Court for the Parish of Orleans, No. 2020-08775 (deposition May 2022)

New Orleans Louisiana Saints, LLC v Who Dat?, Inc.
American Arbitration Association
Action No. 01-19-0002-2628 (arbitration testimony August 2022, August 2020 and July 2020)

John David Warren, Jr., and Laura Warren, Individually, and as Guardians Ad Litem and
Next Friends to Their Minor Children, D.G.W., A.J.W., J.D.W. III, and A.A.W. v United
States of America; Hawaii Pacific Health, a Domestic Nonprofit Corporation; Hawaii
Pacific Health Partners, Inc., a Domestic Nonprofit Corporation, Kapiolani Medical
Specialists, a Domestic Tax-Exempt Organization; Devin Puapong, M.D.; and Doe
Defendants 1-10
United States District Court for the District of Hawaii
Civil No. 19-00232 JMS-WRP (trial testimony August 2022)

Patty Dupre, Individually and on Behalf of Her Minor Child, Dylan Dupre and Gage Dupre,
Individually v Palfinger Marine USA, Inc. and Zurich American Insurance Company
United States District Court for the Western District of Louisiana, Lafayette Division
Civil Action No. 6:20-CV-0756 (Consolidated with 6:20-CV-00685 (Lead) 6:20-CV-0773)
(deposition August 2022)

Devin Marcel, Individually and on behalf of Gary Marcel Estate v Shell Offshore Inc. et al
United States District Court for the Western District of Louisiana, Lafayette Division
Civil Action No. 6:20-CV-0773 (Consolidated with 6:20-CV-00685 (Lead) 6:20-CV-0756)
(deposition August 2022)

James Austin Rahaim v Reagyn Long Rahaim
22nd Judicial District Court for the Parish of St. Tammany
Docket No. 2019-11621 (trial testimony September 2022)

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Steven Burger and Michelle Vought v Protective Insurance Company, Cal-Ark International, Inc., and Gregg M. Landry
24th Judicial District Court for the Parish of Jefferson
Docket No. 803699 (deposition October 2022)

Michelle Benoit and Rechelle Wall Individually and on behalf of her minor child, Sydnie Sims v Cal-Ark International Inc., Gregg Landry, and Protective Insurance Company
24th Judicial District Court for the Parish of Jefferson
Docket No. 796827 C/W: 803699 (deposition October 2022)

Jack H. Shannon v Julia Westrich Shannon
Civil District Court for the Parish of Orleans, State of Louisiana
No. 2005-13100 (trial testimony October 2022 and deposition May 2022)

Gary Jude Russo v Kim Frances Levy Russo
16th Judicial District Court for the Parish of St. Martin
No. 72066-G (Report admitted as trial testimony November 2022)

Succession of Michael Eng Yau Ong a/k/a/ Eng Yau Ong
24th Judicial District Court for the Parish of Jefferson
No. 800-637 (trial testimony November 2022)

Shane Smith v Pinnergy, Ltd. v Pipe Pros, LLC
345th Judicial District Court of Travis County, Texas
Cause No. D-A-GN-20-004757 (deposition November 2022)

Tunya Brooks v Southland Truck Group, LLC
24th Judicial District Court for the Parish of Jefferson
No. 810-314 (deposition February 2023)

In the matter of Falcon Global Offshore II LLC, as owner, Seacor Marine LLC as Manager/Operator and Seacor Liftboats, LLC as Alleged Owner/Operator of the Seacor Power
United States District Court, Eastern District of Louisiana
Civil Action No.: 2:21-cv-01062 (deposition April 2023)

Leslie C. Burton v Robert R. Burton, III
22nd Judicial District Court for the Parish of St. Tammany
Docket No. 2018-16162 (trial testimony April 2023 and deposition February 2023)

Paul McGaughy v Labelleco Fab LLC
60th Judicial District Court of Jefferson County, Texas
Cause No. B-205,237 (deposition May 2023)

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In Re: Who Dat?, Inc.

United States Bankruptcy Court, Eastern District of Louisiana
Case No. 21-10292 (trial testimony June 2023 and June 2021)

Kellie Descant Cahn v Mike Cahn

Civil District Court for the Parish of Orleans, State of Louisiana
No. 2019-11076 (trial testimony June 2023)

In Re: Succession of Nevalle Marie Hambrick Price

18th Judicial District Court for the Parish of Pointe Coupee, State of Louisiana
No. 48,554 (deposition July 2023)

Commercial Restoration Company, LLC v Nanaki, LLC

33rd Judicial District Court for the Parish of Allen, State of Louisiana
No. C-2021-071 (trial testimony July 2023)

Wetlands Mitigation Strategies, LLC v Weyerhaeuser NR Company

United States District Court, Middle District of Louisiana
No. 21-256-BAJ-SDJ (deposition July 2023)

Darrell Pagel and Dana Pagel v New Bern Transport Corporation d/b/a NB Transport Corp and Paul Rose

23rd Judicial District Court of Wharton County Texas
Cause No. CV53814 (deposition August 2023)

Stacey Griffin, et al v The United States of America

United States District Court, Eastern District of Louisiana
Case No. 2:22-CV-3694 c/w No. 2:22-CV-3826 (deposition September 2023)

Eva Broussard v Christus Ochsner Health Systems Christus Health Southwestern Louisiana

14th Judicial District Court for the Parish Calcasieu, State of Louisiana
Docket No. 2019-3513 (deposition November 2023)

Diya & Om, LLC v AmGuard Insurance Company

United States District Court, Middle District of Louisiana
Civil Action No: 3:22-cv-00343 (deposition November 2023)

Jay Ambe 2021, LLC v AmGuard Insurance Company

United States District Court, Middle District of Louisiana
Civil Action No: 3:22-cv-00341 (deposition November 2023)

Jai Mahadev, LLC v AmGuard Insurance Company

United States District Court, Middle District of Louisiana
Civil Action No: 22-cv-0344 (deposition December 2023)

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Nicholas J. Tusa and Macel B. Tusa v Canal Insurance Company, Taz Trucking, Inc., Jesse K. Pirtle, Ean Holdings, LLC, Berkshire Hathaway Guard Insurance Group, Ciana Patrice Stalberte, and ABC Insurance Company

Civil District Court for the Parish of Orleans, State of Louisiana

No. 2021-05093 (deposition April 2024)

Sonder Hospitality USA, Inc. v 415 Dauphine, LLC, 717 Conti, LLC, 1001 Chartres Str., LLC, Rampart Hotel Ventures, LLC, 1001 Toulouse, LLC, Royal Hotel Investors, LLC, 1234 Chartres, St. LLC, JAJ Ventures, LLC, 730 Rue Bienville, LLC and Mansion on Esplanade, LLC

Sonder Hospitality USA, Inc. v St. Ann Lodging, LLC and JAJ Ventures, LLC

United States District Court, Eastern District of Louisiana

Case No. 2:22-CV-2033 c/w No. 22-2971 (deposition April 2024)

Tiffany Lewis Sanders v Camp Roofing, Ltd., Garrett Hindt and Chris Dortlon

125th Judicial District Court of Harris County Texas

Cause No. 2022-78401 (deposition July 2024)

Tiffany Morris v Robert Morris

22nd Judicial District Court for the Parish of St. Tammany, State of Louisiana

Case No. 202112760 (deposition August 2024)

St. Charles-Guillot Investment, LLC et al v One Source Roofing, Inc. et al

United States District Court, Eastern District of Louisiana

Case No: 2:23-cv-00030 (deposition August 2024)

Rodolfo Ibarra v Sasol (USA) Corporation, et al

295th Judicial District Court, Harris County Texas

Cause No. 2023-11712 (deposition August 2024)

Jonathan Hull and Hull Logistics, LLC v Roy Laumont Pape, Sr., ECM Transport, LLC and Werner Enterprises, Inc.

In the United States District Court for Western District of North Carolina Charlotte Division

Case No. 3:23-CV-405 (trial testimony September 2024 and deposition August 2024)

William Pladson and Lee McIntosh v Michael Depetrillo and Meteor, LLC

United States District Court for the Eastern District of Louisiana

Civil Action No: 23-CV-6408 (trial testimony October 2024)

Trista Landry, individually, and as the Personal Representative of the Estate of Gregory Lindsey, deceased v Cedar Fair, LP; Cedar Fair Management, Inc.; Galveston Waterpark LLC; Jeff Ellis & Associates, Inc.; and Daniel Terrazas

190th Judicial District Court of Harris County, Texas

Cause No. 202361510 (deposition October 2024)

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Phillip Reed v Hency C. Bonds, BellSouth Telecommunications, LLC d/b/a AT&T LA, Old Republic Insurance Company

24th Judicial District Court for the Parish of Jefferson, State of Louisiana
No. 830-451 (deposition February 2025)

Jose Valdivia v Brock Industrial Services, LLC; Brock Services, LLC; and Phillips 66 Company

19th Judicial District Court for the Parish of East Baton Rouge, State of Louisiana
No. C-731101 (trial testimony February 2025)

Caitlin Michelle Brick v IEPPC Urgent Care, PLLC, a Michigan Professional Limited Company, and Colony Billingsley

In the Circuit Court for the County of Oakland, State of Michigan
Case No. 23-201755-NH (deposition March 2025)

John Vindas and Anna Vindas v Joe Eschete, Lyft, Inc. and Indian Harbor Insurance Company

Civil District Court for the Parish of Orleans, State of Louisiana
No. 2021-08459 (deposition March 2025)

Jennifer Tremblay v Transitional Rehabilitation Services, LLC, in its assumed or common name, SBS Leaseco, LLC, in its assumed or common name, and SBS Leaseco Briarcliff, LLC in its assumed or common name

241st Judicial District Court of Smith County, Texas
Cause No. 23-3172-C (deposition March 2025)

In the Matter of: Kyle and Kaitlyn Arnaud, et al v North American Specialty Insurance, et al

17th Judicial District Court for the Parish of Lafourche
No. 143930 (deposition April 2025)

Jeremy McMonigle v Amazon.com Services, LLC and Anthony Little
American Arbitration Association

Case No. 01-23-0005-5523 (deposition April 2025)

City Bar, Inc. et al individually and on behalf of all others similarly situated v John Bel Edwards, in his official capacity as Governor of the State of Louisiana

19th Judicial District Court for the Parish of East Baton Rouge, State of Louisiana
Case C-703353-22 (trial testimony May 2025 and deposition April 2025)

Tammy Gremillion v. BP Exploration & Production, Inc. & BP America Production Company

United States District Court for the Eastern District of Louisiana
Civil Action No: 22-CV-3209 (deposition May 2025)

Jeffrey E. Meyers, CVA, MAFF, CFE

Special Master / Court Appointed Expert Experience

Mr. Meyers has been appointed as a Special Master and/or Expert by the Court in the following matters:

Rochelle Peiffer Larson v Emile Gerald Larson
24th Judicial District Court for the Parish of Jefferson, Case No. 724-068 (appointment November 2018)

Kendra Goodman Glazer v Todd Glazer
Civil District Court for the Parish of Orleans
Case No. 2018-3729 (appointment October 2019)

Tanoa Rawls Square v Allen Lee Square, Jr.
Civil District Court for the Parish of Orleans
Case No. 2019-7590 (appointment April 2020)

Kevin D. Lacour v Tracy C. Toups-Lacour
22nd Judicial District Court for the Parish of St. Tammany
Docket No. 2022-12427 (appointment November 2022)

Casey Deblonde Sims v Stephen M. Sims, II
34th Judicial District Court for the Parish of St. Bernard
No. 19-0957 (appointment July 2023)

Alisha Arena v Gregg Arena
Civil District Court for the Parish of Orleans
No. 2024-02506 (appointment August 2024)

Carrie Christiane Creveling-Benefield v Sean Benefield
Civil District Court for the Parish of Orleans
No. 2024-02307 (appointment October 2024)

Gina Badan Brown v Richard Mark Brown
22nd Judicial District Court for the Parish of St. Tammany
Docket No. 2024-14463 (appointment October 2024)

Monique Madere Mixon v Richard Clay Mixon
21st Judicial District Court for the Parish of Tangipahoa
Docket No. 2024-0001551 (appointment March 2025)

Jeffrey E. Meyers, CVA, MAFF, CFE

Personal

Mr. Meyers was designated a Certified Valuation Analyst by the National Association of Certified Valuators and Analysts in May 2009 and a Master Analyst in Financial Forensics co-sponsored by the National Association of Certified Valuators and Analysts as of July 2010.

The Association of Certified Fraud Examiners designated Mr. Meyers a Certified Fraud Examiner in February 2011.

Mr. Meyers is a member of the National Association of Certified Valuators and Analysts, Association of Certified Fraud Examiners and the American Statistical Association.

Mr. Meyers has been an adjunct professor of mathematics (algebra, finite mathematics and statistics) at Loyola University since 2006.

He was previously elected and served on the Litigation Forensics Board for the National Association of Certified Valuators and Analysts.

He also served on the Editorial Board of the National Litigation Consultants' Review and the Board of Tour de Lis, Inc., a cancer support organization.

Contact Information

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Metairie, Louisiana 70005

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Fax: (504) 566-9003
E-mail: jmeyers@asher-meyers.com

Appendix B

Materials Reviewed and Considered To Date
(Reserving Right to Amend and Supplement as Discovery is Provided)

1. Pleadings, opinions and other discovery materials in this matter as follows:
 - a. Plaintiff's First Amended Master Complaint (Local Government and School District) dated March 27, 2024
 - b. Plaintiff Fact Sheet – School Districts (Supplemental) dated June 3, 2024 for Harford
 - c. Harford's Answers to Defendants' Interrogatories (Set 1) dated June 6, 2024
 - d. Plaintiff Fact Sheet – School Districts (Amended) dated June 14, 2024 for Harford
 - e. School District Bellwether Plaintiffs' Supplemental Initial Disclosure Statement Pursuant to Federal Rule of Civil Procedure 26(A)(1)(A)(iii) dated August 22, 2024
 - f. Harford's Supplemental Answers to Defendants' Interrogatories (Set 1) dated September 26, 2024
 - g. Order Granting in Part and Denying in Part Defendants' Motion to Dismiss the School District and Local Government Entities' Master Complaint dated October 24, 2024
 - h. Order Granting in Part and Denying in Part Defendants' Motion to Dismiss the School District and Local Government Entities' Claims of Public Nuisance dated November 15, 2024
 - i. Harford's Supplemental Answer to Defendants' Interrogatory No. 3 (Set 1) dated December 17, 2024
 - j. Harford's Answers to Defendants' Interrogatories (Set 2) dated February 10, 2025
 - k. Harford's Supplemental Initial Disclosure Statement Pursuant to Federal Rule of Civil Procedure 26(A)(1)(A)(iii) dated February 27, 2024
 - l. Harford's Amended Objections and Responses to Defendants' Interrogatories (Set 3) dated April 14, 2025 ("3rd Response to Interrogatory #5")
 - m. Harford's Supplemental Initial Disclosure Statement Pursuant to Federal Rule of Civil Procedure 26(A)(1)(A)(iii) dated April 14, 2025

Materials Reviewed and Considered To Date
(Reserving Right to Amend and Supplement as Discovery is Provided)

2. Harford Annual Comprehensive Financial Reports as follows:
 - a. Fiscal Year Ending 2017 (HCPS_00437569)
 - b. Fiscal Year Ending 2018 (HCPS_00122887)
 - c. Fiscal Year Ending 2019 (HCPS_00083092)
 - d. Fiscal Year Ending 2020 (HCPS_00286027)
 - e. Fiscal Year Ending 2021 (HCPS_00057131)
 - f. Fiscal Year Ending 2022
(<https://www.hcps.org/departments/docs/BusinessServices/FY22ACFR.pdf>)
 - g. Fiscal Year Ending 2023 (HCPS_00047980)
 - h. Fiscal Year Ending 2024
(<https://www.hcps.org/departments/docs/BusinessServices/FY24ACFR.pdf>)
3. Harford Expenditure Detail Activity Reports for the Fiscal Year Ending 2015 through 2024 (HCPS_00607718 through HCPS_00607727)
4. Harford Tech Expenditure Reports as follows:
 - a. S5-212 Report for Fiscal Year Ending 2021 (HCPS_00209709)
 - b. S5-212 Report for Fiscal Year Ending 2022 (HCPS_00443006)
 - c. S5-212 Report for Fiscal Year Ending 2023 (HCPS_00174840)
5. Spending Freeze Data Collection Report dated November 5, 2018 (HCPS_00245013)

Appendix C

Harford v. Social Media

Damages Summary

For the Fiscal Years Ending 2017-18 through 2023-24

Vendor				Reference	Vendor Cost	Allocation Percent	Damages	
#	Date	Year	Purchase Order / Check	E	F	G	Total	Cumulative
A	B	C	D				H = (F X G)	I
A. Third Party Vendors								
1.	Skyline Network (Palo Alto)							
	08/02/17	2018-19	Check #364855	HCPS_00245013 / 00607721	134,096	20.00%	26,819	
	10/24/18	2019-20	Check #28750	HCPS_00245013 / 00607722	208,141	20.00%	41,628	68,447
2.	CDW Government, Inc. (Cisco Umbrella)							
	07/31/20	2020-21	PO-902470000	HCPS_00209709 / 00607724	68,792	20.00%	13,758	
	07/31/21	2021-22	PO-912170000	HCPS_00443006 / 00607725	76,489	20.00%	15,298	
	07/31/22	2022-23		HCPS_00174840	76,850	20.00%	15,370	
	07/31/23	2023-24	PO-937090000	HCPS_00607725	99,600	20.00%	19,920	64,346
3.	Total Third Party Vendors				<u>663,968</u>		<u>132,794</u>	<u>132,794</u>
B. Total Overall Vendor Costs					663,968		132,794	